
STATUTORY INSTRUMENTS

2020 No. 250

The Value Added Tax (Drugs and Medicines) Order 2020

Amendment of Group 12 of Schedule 8 to the Value Added Tax Act 1994

2. In Group 12(1) of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: drugs, medicines, aids for the disabled, etc.), in Note (2B), after paragraph (c), insert—

“(ca) an EEA health professional within the meaning given by regulation 213 of the Human Medicines Regulations 2012;”.

(1) Group 12 was amended by paragraph 7 of Schedule 7 to the Finance Act 2017 (c.10); it was also amended by S.I. 1995/652, 1997/2744, 2007/289, 2009/2972, 2012/1916 and 2014/1111; there are other amending instruments but none is relevant.